

Chapter 3.16 - SALES AND USE TAX

Sections:

[3.16.010 - Title.](#)

[3.16.020 - Rate.](#)

[3.16.030 - Operative date.](#)

[3.16.040 - Purpose.](#)

[3.16.050 - Contract with State Board of Equalization.](#)

[3.16.060 - Sales taxes imposed.](#)

[3.16.070 - Sales taxes—Place of sale defined.](#)

[3.16.080 - Use taxes imposed.](#)

[3.16.090 - Adoption of state law provisions.](#)

[3.16.100 - Adoption of state law provisions—Limitations.](#)

[3.16.110 - Sellers' permits.](#)

[3.16.120 - State law provisions—Amendments.](#)

[3.16.130 - Collection—Enjoining.](#)

3.16.010 - Title.

This chapter shall be known as the "uniform local sales and use tax law of the city."

(Prior code § 3-3.401)

3.16.020 - Rate.

The rate of the sales tax and use tax imposed by the provisions of this chapter shall be one percent.

(Prior code § 3-3.402)

3.16.030 - Operative date.

The provisions of this chapter shall be operative on January 1, 1974.

(Prior code § 3-3.403)

3.16.040 - Purpose.

The council declares that the provisions of this chapter are adopted to achieve the following, among other purposes and to direct that the provisions of this chapter be interpreted in order to accomplish those purposes:

Title 3 - REVENUE AND FINANCE

Chapter 3.16 - SALES AND USE TAX

- A. To adopt a sales and use tax law which complies with the requirements and limitations set forth in Part 1.5 of [Division 2](#) of the Revenue and Taxation Code of the state;
- B. To adopt a sales and use tax law which incorporates provisions identical to those of the Sales and Use Tax Law of the state insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.5 of [Division 2](#) of the Revenue and Taxation Code of the state;
- C. To adopt a sales and use tax law which imposes a tax and provides a measure therefor that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the sales and use taxes of the state; and
- D. To adopt a sales and use tax law which can be administered in a manner that will, to the degree possible consistent with the provisions of Part 1.5 of [Division 2](#) of the Revenue and Taxation Code of the state, minimize the cost of collecting city sales and use taxes and at the same time minimize the burden of record keeping upon persons subject to taxation under the provisions of this chapter.

(Prior code § 3-3.404)

3.16.050 - Contract with State Board of Equalization.

Prior to the operative date of this chapter, the city shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this sales and use tax law. If the city shall not have contracted with the State Board of Equalization prior to such operative date, the city shall nevertheless so contract and, in such a case, the operative date shall be the first day of the first calendar quarter following the execution of such a contract rather than the first day of the first calendar quarter following the adoption of this chapter.

(Prior code § 3-3.405)

3.16.060 - Sales taxes imposed.

For the privilege of selling tangible personal property at retail, a tax is imposed upon all retailers in the city, at the rate set forth in [Section 3.16.020](#) of this chapter, of the gross receipts of the retailer from the sale of all tangible personal property sold at retail in the city on and after the operative date of this chapter.

(Prior code § 3-3.406)

3.16.070 - Sales taxes—Place of sale defined.

For the purposes of this chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his or her agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the state or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization.

(Prior code § 3-3.407)

Title 3 - REVENUE AND FINANCE

Chapter 3.16 - SALES AND USE TAX

3.16.080 - Use taxes imposed.

An excise tax is imposed on the storage, use or other consumption in the city of tangible personal property purchased from any retailer on and after the operative date of this chapter for storage, use or other consumption in the city, at the rate set forth in [Section 3.16.020](#) of this chapter, of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax, regardless of the place to which delivery is made.

(Prior code § 3-3.408)

3.16.090 - Adoption of state law provisions.

Except as otherwise provided in this chapter and except insofar as they are inconsistent with the provisions of Part 1.5 of [Division 2](#) of the Revenue and Taxation Code of the state, all of the provisions of Part I of [Division 2](#) of said code are adopted and made a part of this chapter as though fully set forth in this chapter.

(Prior code § 3-3.409)

3.16.100 - Adoption of state law provisions—Limitations.

In adopting the provisions of Part 1 of [Division 2](#) of the Revenue and Taxation Code of the state, wherever the state is named or referred to as the taxing agency, the name of the city shall be substituted therefor. Such substitution, however, shall not be made when the word "State" is used as part of the title of the State Controller, the State Treasurer, the State Board of Control, the State Board of Equalization, the State Treasury or the Constitution of the State. Such substitution shall not be made when the result of that substitution would require action to be taken by or against the city or any agency thereof, rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this chapter. Such substitution shall not be made in those sections, including, but not necessarily limited to, sections referring to the exterior boundaries of the state, where the result of the substitution would be to provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remains subject to tax by the state under the provisions of Part 1 of [Division 2](#) of said code or to impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the provisions of said code. Such substitution shall not be made in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of said code. Such substitution shall not be made for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 of said code or in the definition of that phrase in Section 6203.

(Prior code § 3-3.410)

3.16.110 - Sellers' permits.

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code of the state, an additional seller's permit shall not be required by the provisions of this chapter.

(Prior code § 3-3.411)

Title 3 - REVENUE AND FINANCE

Chapter 3.16 - SALES AND USE TAX

3.16.120 - State law provisions—Amendments.

All subsequent amendments of the Revenue and Taxation Code of the state, which amendments relate to the sales and use tax and which are not inconsistent with the provisions of Part 1.5 of [Division 2](#) of said code, shall automatically become a part of this chapter.

(Prior code § 3-3.415)

3.16.130 - Collection—Enjoining.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the state or the city or against any officer of the state or the city, to prevent or enjoin the collection of any tax or any amount of tax required to be collected under this chapter or Part 1.5 of [Division 2](#) of the Revenue and Taxation Code of the state.

(Prior code § 3-3.416)